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Gutierrez-Hidalgo receives manuscript award; Talk about members; Sheldahl begins history project; Van Breda transfers treasury to Reed; Burns and Flegm

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GUTIERRES-HIDALGO RECEIVES MANUSCRIPT AWARD

The 1994 Richard G. Vangermeersch Manuscript Award goes to Dr. Fernando Gutierrez-Hidalgo. The award is in recognition of his manuscript "Enlightenment and Accounting in the Royal Tobacco Factory of Seville."

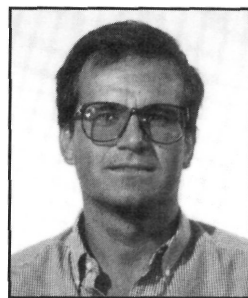
Fernando is an assistant professor of cost accounting at the University of Seville. He has experience as the Chief of Cost Accounting of the Spanish Tobacco Company TABACALERA, S.A. (Factory of Seville) and is an active member of the European Accounting Association.

Dr. Fernando Gutierrez-Hidalgo earned his doctorate degree from University

of Seville in 1993.

His doctoral dissertation was on the relationship between change in the factory layout and changes in accounting systems. Fernando's research interest

is in the area of the Cost Accounting Systems in large companies during the 18th century. He participated in the Doctoral Colloquium of the EAA held in Budapest (1990).



TALK ABOUT MEMBERS

SHELDAHL BEGINS HISTORY PROJECT

Terry K. Sheldahl, Savannah State College, has begun the writing of a three-volume history of the American Philosophical Association through mid-Twentieth Century. The full project is commissioned by the Association's board of officers and entitled, "Divisional Development and Loose Federation: The APA's First Fifty-three Years, 1900-1953."

VAN BREDa TRANSFERS TREASURY TO REED

Michael van Breda, Southern Methodist University, has served as treasurer of the Academy during the past two years. Michael resigned his duties as treasurer in May, due to an overextended

schedule of projects. Michael has contributed much in the development of the Academy's sound financial process and position, and his counsel will be greatly missed.

The Academy is pleased to announce that Sarah Reed, Texas A&M University, has agreed to assume the duties of treasurer. She has recently chaired the international research task force for the Academy and did an outstanding job. Her willingness to accept this important function is much appreciated.

BURNS AND FLEGM

Thomas J. Burns, The Ohio State University, and Eugene Flegm, General Motors, were unanimously voted to Life Membership in The Academy. Tom and Gene are past presidents of the Academy and continue to serve the organization.